



Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 445-1554, FAX (916) 445-1588

November 14, 2008

Janice Melton, LCSW, Director  
Madera County Behavioral Health Services  
P.O. Box 1288  
Madera, CA 93639-1288

Dear Ms. Melton:

**AUDIT REPORT – MADERA COUNTY BEHAVIORAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Madera County Behavioral Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program costs is as follows:

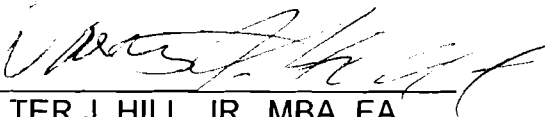
NET PROGRAM COSTS				
	<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 3,082,003	\$	2,611,831	\$ (470,172)
Federal Share of Healthy Families/Medi-Cal	\$ 62,300	\$	64,448	\$ 2,148
State General Funds EPSDT Due State	\$ 986,175	\$	960,097	\$ (26,079)


If you disagree with any of the results of this audit, you may request an informal appeal conference.

Janice Melton, LCSW, Director  
November 14, 2008  
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to William L. Alameda, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
CHUKWUEMEKA OKEMIRI, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
COUNTY - FFP				
MEDI-CAL - FFP	(Sch. 2a)	\$ 687,047	\$ (182,682)	\$ 504,365
HEALTHY FAMILIES - FFP	(Sch. 2a)	10,214	2,207	12,421
TOTAL FFP - COUNTY PROVIDER		<u>\$ 697,261</u>	<u>\$ (180,474)</u>	<u>\$ 516,787</u>
CONTRACT PROVIDERS - FFP				
MEDI-CAL - FFP	(Sch. 3b)	\$ 2,394,956	\$ (287,490)	\$ 2,107,466
HEALTHY FAMILIES - FFP	(Sch. 3b)	52,086	(59)	52,027
TOTAL FFP - CONTRACT PROVIDER		<u>\$ 2,447,042</u>	<u>\$ (287,549)</u>	<u>\$ 2,159,493</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 3,082,003	\$ (470,172)	\$ 2,611,831
HEALTHY FAMILIES - FFP		62,300	2,148	64,448
TOTAL FFP - CONTRACT PROVIDER		<u>\$ 3,144,303</u>	<u>\$ (468,023)</u>	<u>\$ 2,676,280</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 986,175</u>	<u>\$ (26,079)</u>	<u>\$ 960,097</u>

MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	99,795	394,945	494,740
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	508,027	(499,407)	8,620
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	15,682	(2,701)	12,981
9. Total		<u>\$ 623,504</u>	<u>\$ (107,162)</u>	<u>\$ 516,342</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	607,822	(104,462)	503,360
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	15,682	(2,701)	12,981
25. Total		<u>\$ 623,504</u>	<u>\$ (107,162)</u>	<u>\$ 516,342</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL		Audit		
		As Settled	Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Administrative Reimbursement</b>				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 712,293	\$ (17,126)	\$ 695,167
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 334,211	\$ (98,294)	\$ 235,917
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 334,211</u>	<u>\$ (98,294)</u>	<u>\$ 235,917</u>
<b>Healthy Families Administrative Reimbursement</b>				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 9,548	\$ (270)	\$ 9,278
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 6,084	\$ 6,084
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 6,084</u>	<u>\$ 6,084</u>
<b>Utilization Review Reimbursement</b>				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 181,530	\$ (34,152)	\$ 147,378
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 3,804</u>	<u>\$ 28,546</u>	<u>\$ 32,350</u>
<b>Net SD/MC Reimbursement - FFP</b>				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 50,174	\$ 204,323	\$ 254,497
46. Enhanced (Children)	(MH1979, Ln 17,17A)	331,717	(326,098)	5,619
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	167,106	(49,148)	117,958
50. U.R. Skilled Professional	(MH1979, Ln 14)	136,148	(25,615)	110,533
51. U.R. Other	(MH1979, Ln 15)	1,902	14,273	16,175
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 687,047</u>	<u>\$ (182,264)</u>	<u>\$ 504,783</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	0	417	417
56. Total SD/MC Reimbursement - FFP		<u>\$ 687,047</u>	<u>\$ (182,682)</u>	<u>\$ 504,365</u>
<b>Net Healthy Families Reimbursement - FFP</b>				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 10,214	\$ (1,762)	\$ 8,452
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	3,970	3,970
60. Total Healthy Families Reimbursement - FFP		<u>\$ 10,214</u>	<u>\$ 2,207</u>	<u>\$ 12,421</u>
61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 697,261</u>	<u>\$ (180,474)</u>	<u>\$ 516,787</u>

(To Sch. 1)

[illegible]

[illegible]

(To Sch. 1)



MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,723,219	(114,174)	4,609,045
(2) Total SD/MC Claims	5,916,772	0	5,916,772
(3) Percent % (Line 1/Line 2)	79.83%	-1.93%	77.90%
(4) EPSDT Claims	3,159,232	0	3,159,232
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	2,522,015	(61,037)	2,460,978
(6) Cost Settled Baseline for EPSDT	472,399	0	472,399
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,049,616	(61,037)	1,988,579
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	995,294	(29,641)	965,654
(8a) FY 2001-02 EPSDT settlement	904,101	5,980	910,081
(8b) Annual Local Growth (L. 8 - 8a)	91,193	(35,620)	55,573
(9) County Match 10% of Local Growth (8b x 10%)	9,119	(3,562)	5,557
(10) Net cost settlement amount (L. 8 - 9)	986,175	(26,079)	960,097
(11) SGF Distribution (Settled and Audited)	986,175	0	986,175
(12) SGF Due (State)	<u>0</u>	<u>(26,079)</u>	<u>(26,079)</u>
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY2002-2003, includes increase for FFS/MC provider rate increase.
- (7) Settlement amount prior to 10% match calculation (8)-(9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (10/04)

Fiscal Year 2002-2003

County: MADERA COUNTY  
County Code: 20

Legal Entity: Madera Co Behavioral Health Service		A	B	C
Legal Entity Number: 00020		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,429,935	7,065,785	8,495,720
2	Encumbrances		130,094	130,094
3	Less: Payments to Contract Providers (County Only)		(6,823,902)	(6,823,902)
4	Other Adjustments (Provide Detail)		112,148	112,148
5	Total Costs Before Medi-Cal Adjustments	1,429,935	484,125	1,914,060
6	Medi-Cal Adjustments from MH 1961			19,637
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,933,697
	Administrative Costs (County Only)			
9	SD/MC Administration			235,917
10	Healthy Families Administration			6,084
11	Non-SD/MC Administration			272,111
12	Total Administrative Costs			514,112
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			147,378
14	Other SD/MC Utilization Review			32,350
15	Non-SD/MC Utilization Review			142,931
16	Total Utilization Review Costs			322,658
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,096,927
19	Total Costs - Lines 9 through 18			1,933,697

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**MEDI-CAL ADJUSTMENTS TO COSTS**  
**MH 1961 (10/04)**

**DEPARTMENT OF MENTAL HEALTH**

**Fiscal Year 2002-2003**

County: **MADERA COUNTY**  
County Code: **20**

Legal Entity: Madera Co Behavioral Health Services		A	B	C
Legal Entity Number: 00020		Salaries and Benefits	Other	Total Adjustments
1	Depreciation expenses		19,637	19,637
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		19,637	19,637

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO MODES OF SERVICE  
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH  
Fiscal Year 2002-2003

County: MADERA COUNTY  
County Code: 20

Legal Entity: Madera Co Behavioral Health Services		A
Legal Entity Number: 00020		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,096,927
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	926,969
6	Outreach Services (Mode 45)	147,039
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	22,919
9	Total - Lines 2 through 8	1,096,927

## DEPARTMENT OF MENTAL HEALTH

### DETAIL COST REPORT

**MH 1966A (10/04)**

CR

Legal Entity: Madera Co Behavioral Health Services			A	B	C	D	E	F	G
Legal Entity Number: 00020			Mode Total	Service Function 01	Service Function 10	Service Function 70	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)									
1	Allocation Percentage		100.00%	28.43%	71.55%	0.02%			
2	Total Units			193,551	411,290	120			
3	Gross Cost		791,106	224,934	566,028	144			
4	Cost per Unit			1.16	1.38	1.20			
5	SMA per Unit			1.77	2.28	3.41			
6	Published Charge per Unit			1.85	2.45	3.68			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		25,110	41,625				
8A		10/01/02 - 06/30/03		94,520	163,488	120			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			60				
9A		10/01/02 - 06/30/03		740	3,270				
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		175	1,025				
10A		10/01/02 - 06/30/03		1,710	2,905				
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02		400	670				
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		3,215	5,710				
12		Non-Medi-Cal Units		67,681	192,537				
13	Medi-Cal Costs	07/01/02 - 09/30/02	86,467	29,181	57,285				
13A		10/01/02 - 06/30/03	334,886	109,846	224,997	144			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	139,850	44,445	94,905				
14A		10/01/02 - 06/30/03	540,462	167,300	372,753	409			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	148,435	46,454	101,981				
15A		10/01/02 - 06/30/03	575,849	174,862	400,546	442			
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	83		83				
17A		10/01/02 - 06/30/03	5,360	860	4,500				
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	137		137				
18A		10/01/02 - 06/30/03	8,765	1,310	7,456				
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	147		147				
19A		10/01/02 - 06/30/03	9,381	1,369	8,012				
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	1,614	203	1,411				
21A		10/01/02 - 06/30/03	5,985	1,987	3,998				
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	2,547	310	2,337				
22A		10/01/02 - 06/30/03	9,650	3,027	6,623				
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	2,835	324	2,511				
23A		10/01/02 - 06/30/03	10,281	3,164	7,117				
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02	1,387	465	922				
29A		10/01/02 - 06/30/03	11,595	3,736	7,858				
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	2,236	708	1,528				
30A		10/01/02 - 06/30/03	18,709	5,691	13,019				
31	Healthy Families Published Charges	07/01/02 - 09/30/02	2,382	740	1,642				
31A		10/01/02 - 06/30/03	19,937	5,948	13,990				
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		343,630	78,655	264,975				

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 2  
Fiscal Year 2002-2003County: MADERA COUNTY  
County Code: 20

County Code: 20			ASO		ASO		MHS		MHS		MHS	
Legal Entity: Madera Co Behavioral Health Services			A	B	C	D	E	F	G			
Legal Entity Number: 00020			Mode Total	Service	Service	Service	Service	Service	Service			
Mode: 15 - Outpatient (Program 2)				Function	Function	Function	Function	Function	Function			
			10	60	60	10	60	10				
1	Allocation Percentage		100.00%	16.40%	1.18%	0.66%	9.07%		9.19%			
2	Total Units			19,245	225	590	13,260		13,140			
3	Gross Cost		135,863	22,285	1,605	892	12,318		12,483			
4	Cost per Unit			1.16	7.13	1.51	0.93		0.95			
5	SMA per Unit			2.28	4.23	4.23	2.28	4.23	2.28			
6	Published Charge per Unit											
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units		07/01/02 - 09/30/02				1,800		4,320			
8A			10/01/02 - 06/30/03	2,662	210	75	7,710		6,600			
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02									
9A			10/01/02 - 06/30/03									
10	Enhanced SD/MC Units		07/01/02 - 09/30/02									
10A			10/01/02 - 06/30/03									
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03									
11	Healthy Families (SED) Units		07/01/02 - 09/30/02									
11A			10/01/02 - 06/30/03									
12	Non-Medi-Cal Units			16,583	15	515	3,750		2,220			
13	Medi-Cal Costs		07/01/02 - 09/30/02	12,892			1,672		4,104			
13A			10/01/02 - 06/30/03	54,952	3,082	1,498	7,162		6,270			
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02	31,961			4,104		9,850			
14A			10/01/02 - 06/30/03	132,994	6,069	888	17,579		15,048			
15	Medi-Cal Published Charges		07/01/02 - 09/30/02									
15A			10/01/02 - 06/30/03									
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02									
16A			10/01/02 - 06/30/03									
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02									
17A			10/01/02 - 06/30/03									
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02									
18A			10/01/02 - 06/30/03									
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02									
19A			10/01/02 - 06/30/03									
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02									
20A			10/01/02 - 06/30/03									
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02									
21A			10/01/02 - 06/30/03	1,021								
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02									
22A			10/01/02 - 06/30/03	2,519								
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02									
23A			10/01/02 - 06/30/03									
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02									
24A			10/01/02 - 06/30/03									
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03									
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03									
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03									
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03									
29	Healthy Families Costs		07/01/02 - 09/30/02									
29A			10/01/02 - 06/30/03									
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02									
30A			10/01/02 - 06/30/03									
31	Healthy Families Published Charges		07/01/02 - 09/30/02									
31A			10/01/02 - 06/30/03									
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02									
32A			10/01/02 - 06/30/03									
33	Non-Medi-Cal Costs			66,998	19,203	107	779	3,484	2,109			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 2 OF 2  
Fiscal Year 2002-2003

County: MADERA COUNTY  
County Code: 20

		MHS	MHS	MHS			
Legal Entity: Madera Co Behavioral Health Services		H	I	J	K	L	N
Legal Entity Number: 00020		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)		10	10	60			
1	Allocation Percentage	35.28%	0.19%	28.04%			
2	Total Units	51,375	255	28,585			
3	Gross Cost	47,931	256	38,093			
4	Cost per Unit	0.93	1.00	1.33			
5	SMA per Unit	2.28	2.28	4.23			
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/02 - 09/30/02	6,720	635			
8A		10/01/02 - 06/30/03	34,930	3,180			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					
9A		10/01/02 - 06/30/03					
10	Enhanced SD/MC Units	07/01/02 - 09/30/02					
10A		10/01/02 - 06/30/03	720	255	70		
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					
11	Healthy Families (SED) Units	07/01/02 - 09/30/02					
11A		10/01/02 - 06/30/03					
12	Non-Medi-Cal Units		9,005	24,700			
13	Medi-Cal Costs	07/01/02 - 09/30/02	6,270	846			
13A		10/01/02 - 06/30/03	32,588	4,238			
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	15,322	2,686			
14A		10/01/02 - 06/30/03	79,640	13,451			
15	Medi-Cal Published Charges	07/01/02 - 09/30/02					
15A		10/01/02 - 06/30/03					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02					
16A		10/01/02 - 06/30/03					
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02					
17A		10/01/02 - 06/30/03					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02					
18A		10/01/02 - 06/30/03					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02					
19A		10/01/02 - 06/30/03					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02					
20A		10/01/02 - 06/30/03					
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02					
21A		10/01/02 - 06/30/03	672	256	93		
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02					
22A		10/01/02 - 06/30/03	1,642	581	296		
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02					
23A		10/01/02 - 06/30/03					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02					
24A		10/01/02 - 06/30/03					
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03					
29	Healthy Families Costs	07/01/02 - 09/30/02					
29A		10/01/02 - 06/30/03					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02					
30A		10/01/02 - 06/30/03					
31	Healthy Families Published Charges	07/01/02 - 09/30/02					
31A		10/01/02 - 06/30/03					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02					
32A		10/01/02 - 06/30/03					
33	Non-Medi-Cal Costs		8,401	32,916			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: MADERA COUNTY  
County Code: 20

County Code: 20		CR		CR				
Legal Entity: Madera Co Behavioral Health Services		A	B	C	D	E	F	G
Legal Entity Number: 00020		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10	20				
1	Allocation Percentage	100.00%	41.92%	58.08%				
2	Total Units		1,357	1,880				
3	Gross Cost	147,039	61,641	85,398				
4	Cost per Unit		45.42	45.42				
5	Non-Medi-Cal Units		1,357	1,880				
6	Non-Medi-Cal Costs	147,039	61,641	85,398				



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: MADERA COUNTY  
County Code: 20

CR

Legal Entity: Madera Co Behavioral Health Services		A	B	C	D	E	F	G
Legal Entity Number: 00020		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			30					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		699					
3	Gross Cost	22,919	22,919					
4	Cost per Unit		32.79					
5	Non-Medi-Cal Units (Same as Line 2)		699					
6	Non-Medi-Cal Costs (Same as Line 3)	22,919	22,919					

## Fiscal Year 2002-2003

County: MADERA COUNTY County Code: 20			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity: Madera Co Behavioral Health Services			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number 00020			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02								86,467	86,467	12,892	99,359
1A		10/01/02 - 06/30/03								334,986	334,986	54,952	389,939
2	Medi-Cal SMA	07/01/02 - 09/30/02								139,350	139,350	31,961	171,311
2A		10/01/02 - 06/30/03								540,462	540,462	132,994	673,456
3	Medi-Cal P. C.	07/01/02 - 09/30/02								148,435	148,435		148,435
3A		10/01/02 - 06/30/03								575,849	575,849		575,849
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								86,467	86,467	12,892	99,359
5A		10/01/02 - 06/30/03								334,986	334,986	54,952	389,939
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								83	83		83
6A		10/01/02 - 06/30/03								5,360	5,360		5,360
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								137	137		137
7A		10/01/02 - 06/30/03								8,765	8,765		8,765
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								147	147		147
8A		10/01/02 - 06/30/03								9,381	9,381		9,381
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								83	83		83
10A		10/01/02 - 06/30/03								5,360	5,360		5,360
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02								86,549	86,549	12,892	99,441
11A		10/01/02 - 06/30/03								340,347	340,347	54,952	395,299
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								1,614	1,614		1,614
12A		10/01/02 - 06/30/03								5,985	5,985	1,021	7,006
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								2,647	2,647		2,647
13A		10/01/02 - 06/30/03								9,650	9,650	2,519	12,169
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								2,835	2,835		2,835
14A		10/01/02 - 06/30/03								10,281	10,281		10,281
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								1,614	1,614		1,614
16A		10/01/02 - 06/30/03								5,985	5,985	1,021	7,006
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/02 - 09/30/02								88,163	88,163	12,892	101,055
21A		10/01/02 - 06/30/03								346,332	346,332	55,973	402,305
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								1,387	1,387		1,387
23A		10/01/02 - 06/30/03								11,595	11,595		11,595
24	Healthy Families SMA	07/01/02 - 09/30/02								2,236	2,236		2,236
24A		10/01/02 - 06/30/03								18,709	18,709		18,709
25	Healthy Families P. C.	07/01/02 - 09/30/02								2,382	2,382		2,382
25A		10/01/02 - 06/30/03								19,937	19,937		19,937
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								1,387	1,387		1,387
27A		10/01/02 - 06/30/03								11,595	11,595		11,595
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
28A		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02								88,163	88,163	12,892	101,055
35A		10/01/02 - 06/30/03								346,332	346,332	55,973	402,305
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								1,387	1,387		1,387
37A		10/01/02 - 06/30/03								11,595	11,595		11,595
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DETAIL COST REPORT

## DEPARTMENT OF MENTAL HEALTH

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (10/04)

Fiscal Year 2002-2003

County: MADERA COUNTY County Code: 20						FFP % Source: MH1978 E8	FFP % Source: MH1978 F8				
Legal Entity: Madera Co Behavioral Health Services						F	G	H	I	J	
Legal Entity Number: 00020						50% FFP	51.40% FFP	51.45% FFP	Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement					503,360	503,360				
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement					4,131,084	4,131,084				
3	Total Medi-Cal Direct Service Gross Reimbursement						4,634,444				
4	Medi-Cal Administrative Reimbursement Limit						695,167				
5	Medi-Cal Administration						235,917				
6	Medi-Cal Administrative Reimbursement						235,917	117,958			117,958
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement					92,781	92,781				
8	Healthy Families Administrative Reimbursement Limit						9,278				
9	Healthy Families Administration						6,084				
10	Healthy Families Administrative Reimbursement						6,084		3,970		3,970
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)						147,378			110,533	110,533
15	Other SD/MC Utilization Review (County Only)						32,350	16,175			16,175
16	SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02		99,441	99,441		51,113				51,113
16A		10/01/02 - 06/30/03		395,299	395,299			203,384			203,384
17	Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02		1,614	1,614				1,065		1,065
17A		10/01/02 - 06/30/03		7,006	7,006				4,554		4,554
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement	07/01/02 - 09/30/02		1,387	1,387				915		915
24A		10/01/02 - 06/30/03		11,595	11,595				7,536		7,536
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %  
MH 1978 (10/04)

Fiscal Year 2002-2003

County: MADERA COUNTY  
County Code: 20  
Legal Entity: Madera Co Behavioral Health Services

Legal Entity Number: 00020		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services						
4	15 - Outpatient (Program 1)	86,549	340,347	44,486	175,095		
5	15 - Outpatient (Program 2)	12,892	54,952	6,626	28,289		
6	Totals	99,441	395,299	51,113	203,384		
7	Totals from MH1979	99,441	395,299	51,113	203,384		
8	Effective SD/MC FFP %					51.40%	51.45%

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**FINDING NO. 1: COUNTY RECORDS AND DOCUMENTATION SYSTEM**

Our examination disclosed that County was unable to provide adequate documentation to substantiate amounts and/or statistics in a format that supports information reported on the year end settled Medi-Cal cost report. We cannot overemphasize the importance of maintaining accurate service information, for one thing, it provides management with useful information for planning purposes, and secondly, it provides external auditors or regulators with accurate information of what it cost to provide program services.

**AUDIT AUTHORITY**

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413

**RECOMMENDATION**

We recommend that County should have a documentation system that is capable of maintaining records of its operations. There should be internal procedure policies that will inform staff how to keep track of their activities and time spent.

**AUDITEE RESPONSE**

We concur with this recommendation.

FY 02/03 was the final full year in which the County relied on Kings View as their contract provider, accounting for a good percentage of the Medi-Cal billings. Madera made this final transition in the first Quarter of 03/04 coinciding closely to the beginning of the cost reporting process. In this transition, Kings View left all records behind, and the County was left to sort through the information in preparation for the cost reports. The county has developed procedures for tracking activities and time spent as part of the conversion to the Anasazi soft ware.

**FINDING NO 2: UNIT OF SERVICE INFORMATION**

Our examination disclosed that County used the EOB instead of the CMHC database system to record services which is the source for electronic billing of the Medi-Cal services. Medi-Cal unit of service reports provided to us from this system in two separate worksheets were not reliable because the information could not be adequately supported.

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**AUDIT AUTHORITY**

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413
3. Title 31. Subtitle III. Chapter 37. Claims Subchapter III. 3729. False claims (a)(1)(2)

**RECOMMENDATION**

We recommend that County should pay attention to the process used to track Medi-Cal units billed to the State for payment to ensure the existence of adequate support.

**AUDITEE RESPONSE**

Beginning in FY 06/07 the County began to evaluate, purchase and implement a new client database for use in recording services. This system will replace the inadequate CMHC database. We went live with the new system on November 1<sup>st</sup>, 2007 and are still in the transition process. This new system is currently adding cost report functionality, and will still require testing statewide. Madera County is among the leading counties in the State, in our understanding, progress, and implementation of the new system.

**FINDING NO 3: REPORTING OF SHARE OF COST ON THE COST REPORT**

Our examination disclosed that the County eliminated the unit of service/time pertaining to clients that have Share of Cost.

**AUDIT AUTHORITY**

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2302.5
2. 42 Code of Federal Regulations 413

**RECOMMENDATION**

The unit of service/time associated with clients eligible for share of cost should be included in total and Medi-Cal units and the amounts collected from them should be reported on MH 1901 Schedule B: Medi-Cal Patient and Other Payor Revenue.

**AUDITEE RESPONSE**

This has been resolved with Anasazi.

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2003**

**FINDING NO 4: MANAGED CARE ORGANIZATION COSTS AND UOS**

Our examination disclosed that County's supporting documents for Fee-For-Service costs appear inadequate. This situation resulted in a difficult and time consuming process when reconciling the cost report to the provider's records. In addition, the process for accumulating unit of service/time records should be consistently documented and the statistical data reported on the cost report must be easily verifiable and supported by County records.

**AUDIT AUTHORITY**

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Regulation (CFR) 413.24

**RECOMMENDATION**

We recommend that the County should develop a tracking system to account for both units and cost of providing mental health services. The program regulation requires that providers receiving payment on the basis of reimbursable cost must provide adequate cost data. This must be based on their financial and statistical records which must be capable of verification by qualified auditors. The cost data must be based on an approved method of cost finding and on the accrual basis of accounting.

**AUDITEE'S RESPONSE**

Our Fiscal staff is working very diligently to standardize our accounting system across all programs, not just Medi-Cal. Quickbooks software was purchased several months back in an effort to upgrade our internal claims records from older excel based files. Our filing cabinets which were moved about and unorganized from our recent office relocation have been arranged in a concise and logical manner, with our next focus on creating the proper storage space for those documents not available to be stored on the premises. This effort is being made going forward, so that improvements to the current system can later be applied to past documentation; however some issues may still arise from the days of Kings View. None of this will be a quick fix and will take a great deal of time to put together a streamlined process.

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES  To adjust mental health expenditures to agree with the County's records dated July 15, 2008.  CMS PUB. 15-1 SEC. 2304	\$ 8,498,143	\$ (2,423)	\$ 8,495,720
2	MH 1960	2	C	ENCUMBRANCES  To reclassify A-87 costs erroneously reported as encumbrances. A-87 costs should be reported as Other Adjustments per cost report instruction. See adjustment No. 6  CMS PUB. 15-1 SEC. 2304	\$ 348,374	\$ (202,708)	\$ 145,666 *
3	MH 1960	2	C	ENCUMBRANCES  To reclassify fixed assets costs to Line 4 Other Adjustments as adjustment No. 8  CMS PUB. 15-1 SEC. 108, CMS PUB. 15-1 SEC. 2304	** \$ 145,666	\$ 6,354	\$ 152,020 *
4	MH 1960	2	C	ENCUMBRANCES  To eliminate the reported depreciation expenses and to add back audited depreciation expenses as adjustment No. 10  CMS PUB. 15-1 SEC. 2304	** \$ 152,020	\$ (21,926)	\$ 130,094
5	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS  To adjust Payments to Contract Providers to agree with County record.  CMS PUB. 15-1 SEC. 2304	\$ (6,773,272)	\$ (50,630)	\$ (6,823,902)
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
6	MH 1960	4	C	OTHER ADJUSTMENTS  To adjust Other Adjustments to include audited A-87 costs reported as Encumbrances. Refer to adjustment No. 2.  CMS PUB. 15-1 SEC. 2304	\$ 0	\$ 202,708	\$ 202,708 *
7	MH 1960	4	C	OTHER ADJUSTMENTS **  To adjust A-87 costs to agree with the Countywide Cost Allocation Plan approved by the Office of the State Controller dated March 13, 2002.  CMS PUB. 15-1 SEC. 2305	\$ 202,708	\$ (95,206)	\$ 107,502 *
8	MH 1960	4	C	OTHER ADJUSTMENTS **  To reclassify Fixed asset costs from Encumbrances in conjunction with adjustment No. 3.  CMS PUB. 15-1 SEC. 2305	\$ 107,502	\$ (6,354)	\$ 101,148 *
9	MH 1960	4	C	OTHER ADJUSTMENTS **  To include additional late invoices for Program 2 as County records  CMS PUB. 15-1 SEC. 2304	\$ 101,148	\$ 11,000	\$ 112,148
10	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961  To include audited depreciation expenses in conjunction with adjustment 4  CMS PUB. 15-1 SEC. 2304	\$ 0	\$ 19,637	\$ 19,637
				To reflect adjustment numbers 1 through 9. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
11	MH1960	8	C	ALLOWABLE COST FOR ALLOCATION	\$ 2,073,245	\$ (139,548)	\$ 1,933,697
				To reflect adjustment numbers 1 through 10			
12	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 334,211	\$ (334,211)	\$ 0 *
Info.	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0 *
13	MH 1960	11	C	NON SD/MC ADMINISTRATION	275107	\$ (275107)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 609,318</u>		<u>\$ 609,318</u> *
				To eliminate the settled distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
14	MH1960	12	C	TOTAL ADMINISTRATIVE COST	** \$ 609,318	\$ (95,206)	\$ 514,112 *
				To reflect adjustment No. 2, 6 and 7.			
15	MH 1960	9	C	SD/MC ADMINISTRATION	** \$ 0	\$ 235,917	\$ 235,917
16	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	6,084	6,084
17	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 0	\$ 272,111	272,111
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	<u>\$ 0</u>		<u>\$ 514,112</u>
				To reallocate total administrative cost amongst SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 45.89% for SD/MC, 1.18% for Healthy Families, and 52.93% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
18	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 181,530	\$ (181,530)	\$ 0 *
19	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	3,804	(3,804)	0 *
20	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	84,792	(84,792)	0 *
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ <u>270,126</u>		\$ <u>270,126</u> *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization review costs.			
21	MH1960	16	C	TOTAL UTILIZATION REVIEW COST	** \$ 270,126	\$ 52,532	\$ 322,658 *
				To reclassify Salaries and Benefits of Utilization Review support staffs from mode costs.			
22	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	** \$ 0	\$ 147,378	\$ 147,378
23	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** 0	32,350	32,350
24	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	** 0	142,931	142,931
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	** \$ <u>322,658</u>		\$ <u>322,658</u>
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review using the audited gross cost percentages of 55.70% for SD/MC and 44.30% for Non SD/MC.			
25	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 1,193,801	\$ (52,532)	\$ 1,141,269 *
				To reclassify Salaries and Benefits of Utilization Review support staffs in conjunction with adjustment No. 21			
26	Mh1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	** \$ 1,141,269	\$ (44,342)	\$ 1,096,927
				To adjust Direct Services in conjunction with adjustment No. 1,4,5,9, and 10			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.		Reported	(Decrease)	Adjusted
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS</u></b> <b><u>TO MODES OF SERVICE</u></b>			
27	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1 + Program2)	1,010,841	(83,872)	926,969
28	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	160,041	(13,002)	147,039
Info.	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	22,919	0	22,919
Info.	MH 1964	9	A	TOTAL	\$ 1,193,801	\$ (96,874)	\$ 1,096,927
				To include the affect of adjustments of 25-26 and distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services, Outpatient Services Outreach Services, Medi-Cal Administrative Activities, and Support Services using Directly Allocated method.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED UNITS</u></b>			
info	MH 1966A	2	B	TOTAL UNITS-MODE 15-01	193,551	0	193,551
info	MH 1966A	2	C	TOTAL UNITS-MODE 15-10	411,290	0	411,290
info	MH 1966A	2	D	TOTAL UNITS-MODE 15-70	120	0	120
29	MH 1966A	2	B	TOTAL UNITS-MODE 15-10 ASO	8,280	10,965	19,245
30	MH 1966A	2	C	TOTAL UNITS-MODE 15-60 ASO	210	15	225
31	MH 1966A	2	D	TOTAL UNITS-MODE 15- 60 FFS Psychiatrist	120	470	590
info	MH 1966A	2	E	TOTAL UNITS-MODE 15-10 FFS Psychologist	13,260	0	13,260
info	MH 1966A	2	F	TOTAL UNITS-MODE 15-60 FFS Psychologist	0	0	0
32	MH 1966A	2	G	TOTAL UNITS-MODE 15-05 FFS LMFT	13,560	(420)	13,140
33	MH 1966A	2	H	TOTAL UNITS-MODE 15-10 FFS LMFT	51,135	240	51,375
34	MH 1966A	2	I	TOTAL UNITS-MODE 15-10 FFS Mixed	12,745	(12,490)	255
35	MH 1966A	2	J	TOTAL UNITS-MODE 15-60 FFS Mixed	14,985	13,600	28,585
info				TOTAL	<u>719,256</u>	<u>12,380</u>	<u>731,636</u>
				To adjust total units to agree with County records.			
				CMS PUB.15-1 SEC.2304			

## AUDIT ADJUSTMENTS

Provider Madera Co Behavioral Health Services				Provider Num 00020	No. of Adj. 77	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
36	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	19,270	61,770	81,040 *
37	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	71,240	256,843	328,083 *
38	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	630	(570)	60 *
39	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	3,440	570	4,010 *
40	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	106,400	(105,200)	1,200 *
41	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	243,683	(238,003)	5,680 *
Info	MH 1966A	10B	Total	ENHANCED - REFUGEES	0	0	0 *
42	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	1,540	(470)	1,070 *
43	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	9,520	(595)	8,925 *
Info				TOTAL	<u>455,723</u>	<u>(25,655)</u>	<u>430,068</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated October 29, 2007. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
44	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 81,040	4,965	86,005 *
45	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 328,083	(10,478)	317,605 *
46	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 60	570	630 *
47	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 4,010	(570)	3,440 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,200	0	1,200 *
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 5,680	0	5,680 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	0	0 *
48	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,070	470	1,540 *
49	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 8,925	595	9,520 *
info				TOTAL	<u>430,068</u>	<u>(4,448)</u>	<u>425,620</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Num	No. of Adj.	Fiscal Period Ended	
Madera Co Behavioral Health Services				00020	77	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.		Reported	(Decrease)	Adjusted
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b>			
				<b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
50	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 86,005	(4,965)	81,040 *
51	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 317,605	4,965	322,570 *
52	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 630	(570)	60 *
53	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 3,440	570	4,010 *
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,200	0	1,200 *
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 5,680	0	5,680 *
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	0	0 *
54	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,540	(470)	1,070 *
55	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 9,520	(595)	8,925 *
info				TOTAL	<u>425,620</u>	<u>(1,065)</u>	<u>424,555</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
56	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 81,040	(830)	80,210
57	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 322,570	(9,075)	313,495
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 60	0	60
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 4,010	0	4,010
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 1,200	0	1,200
58	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 5,680	(20)	5,660
info	MH 1966A	10B	Total	ENHANCED - REFUGEES	** 0	0	0
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 1,070	0	1,070
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 8,925	0	8,925
				TOTAL	<u>424,555</u>	<u>(9,925)</u>	<u>414,630</u>
				To limit Medi-Cal units to Total units			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider Madera Co Behavioral Health Services				Provider Num 00020	No. of Adj. 77	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
59	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	257,454	263,217	520,671 *
60	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	719,016	811,139	1,530,155 *
61	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	40,505	(9,325)	31,180 *
62	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	72,390	9,325	81,715 *
63	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	273,630	(268,730)	4,900 *
64	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	803,490	(793,635)	9,855 *
65	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	11,485	(3,225)	8,260 *
66	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	27,714	3,225	30,939 *
info			Info	TOTAL UNITS	<u>2,205,684</u>	<u>11,991</u>	<u>2,217,675</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated October 29, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 520,671	0	520,671 *
67	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,530,155	67,719	1,597,874 *
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 31,180	0	31,180 *
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 81,715	0	81,715 *
68	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 4,900	(605)	4,295 *
69	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 9,855	(8,335)	1,520 *
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 8,260	0	8,260 *
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 30,939	0	30,939 *
info			Info	TOTAL UNITS	<u>2,217,675</u>	<u>58,779</u>	<u>2,276,454</u>
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider Madera Co Behavioral Health Services				Provider Num 00020	No. of Adj. 77	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
info	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 520,671	-	520,671
70	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,597,874	(79,477)	1,518,397
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 31,180	-	31,180
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 81,715	-	81,715
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	** 4,295	-	4,295
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	** 1,520	-	1,520
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 8,260	-	8,260
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 30,939	-	30,939
			Info	TOTAL UNITS	<u>2,276,454</u>	<u>(79,477)</u>	<u>2,196,977</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			

## AUDIT ADJUSTMENTS

Provider Madera Co Behavioral Health Services				Provider Num 00020	No. of Adj. 77	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
71	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 4,140,796	\$ (9,712)	\$ 4,131,084
72	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 687,046	\$ (182,263)	\$ 504,783
73	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	10,215	2,206	12,421
Info				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 697,261</u>	<u>\$ (180,057)</u>	<u>\$ 517,204</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
74	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - COUNTY	\$ 504,783	\$ (417)	\$ 504,365
Info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	12,421	0	12,421
Info				TOTAL REIMBURSEMENT - COUNTY	<u>\$ 517,204</u>	<u>\$ (417)</u>	<u>\$ 516,787</u>
				To incorporate the Quality Assurance Review results for Lagel Entity 01042 (report dated September 21, 2004).			
75	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 2,394,956	\$ (287,490)	\$ 2,107,466
76	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	52,086	(59)	52,027
Info				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	<u>\$ 2,447,042</u>	<u>\$ (287,549)</u>	<u>\$ 2,159,493</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
77	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.	\$ 986,175	\$ (26,079)	\$ 960,097
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			